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COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON, D.C. 20548

Guidelines

Executive Registry
18-6597

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OLC # R-5438

HEADS OF ALL DEPARTMENTS AND AGENCIES

The enclosed report summarizes the results of our Government-wide review of how Federal agencies handle accounts receivable.

The report shows that recording, billing, and collecting of accounts receivable can be improved and that procedures for charging interest on delinquent accounts are not uniform. Although this report primarily discusses accounts receivable, our findings indicate that Federal managers need to strengthen financial management generally.

As you are responsible for establishing and maintaining internal control over your accounts receivable as well as taking prompt and aggressive action to collect amounts due the Government, we are sending this report for your information and use in evaluating your agency's accounts receivable controls. The Office of Management and Budget and the Department of the Treasury generally agreed with this report and will issue revised Federal guidelines to implement our recommendations.

Sincerely yours,

Peter R. Blatt
Comptroller General
of the United States

Enclosure

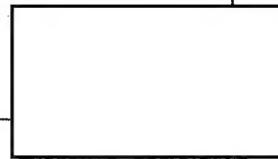
EXECUTIVE SECRETARIAT (O/DCI)

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